


POWER OF ATTORNEY

I, Michael HEIDAN, an individual residing at, Trommlerweg 20, 65195 Wiesbaden, Germany, and owning all right, title and interest in the invention entitled ROOF OPENING SYSTEM FOR MOTOR VEHICLES , for which an application for Letters Patent of the United States has been prepared for filing, said application being identified as Attorney File No. 5284MH-1 and executed on even date herewith, and hereby appoint SHERIDAN ROSS P.C., 1560 Broadway, Suite 1200, Denver, Colorado 80202-5141, telephone number (303) 863-9700, Customer No. **22442**, as my attorneys and agents with full powers of substitution, association and revocation to prosecute the application and related U.S. and foreign applications and to transact all business in the United States Patent and Trademark Office and all foreign and international patent offices connected therewith.

By:  _____

Date: 27. 4. 06